

TO BE FILED  
WITH  
ASSESSOR

# Improvements on Leased Public Land Assessment Application

• Read instructions below

FORM  
**402P**

Name of Owner of the Improvements

Street or Other Mailing Address

City

State

Zip Code

Legal Description and County

Description of Improvements

I hereby certify that this application is true and correct.

**sign  
here**

Signature of Owner of the Improvements

Date

## FOR ASSESSOR'S USE ONLY

Date Received

COMMENTS:

Signature of Assessor

Nebraska Department of Property Assessment and Taxation  
Form No. 96-255-2006 Supersedes 2-646-92 Rev. 11-97

Authorized by Section 77-1374

PLEASE MAKE A COPY OF THIS RETURN FOR YOUR RECORDS.

## INSTRUCTIONS

The improvements on leased public land will be listed and taxed as real property to the owner of the improvement.

**WHO MUST FILE.** Any person, corporation, or organization who is the owner of the improvements on leased public land must file Form 402P.

**WHEN AND WHERE TO FILE.** On or before March 1, the owner of the improvements must file Form 402P with the assessor of the county in which the improvements are located.

Form 402P must also be filed whenever any improvement is purchased, constructed, or altered.

**SIGNATURE.** Form 402P must be signed by the owner of the improvements.